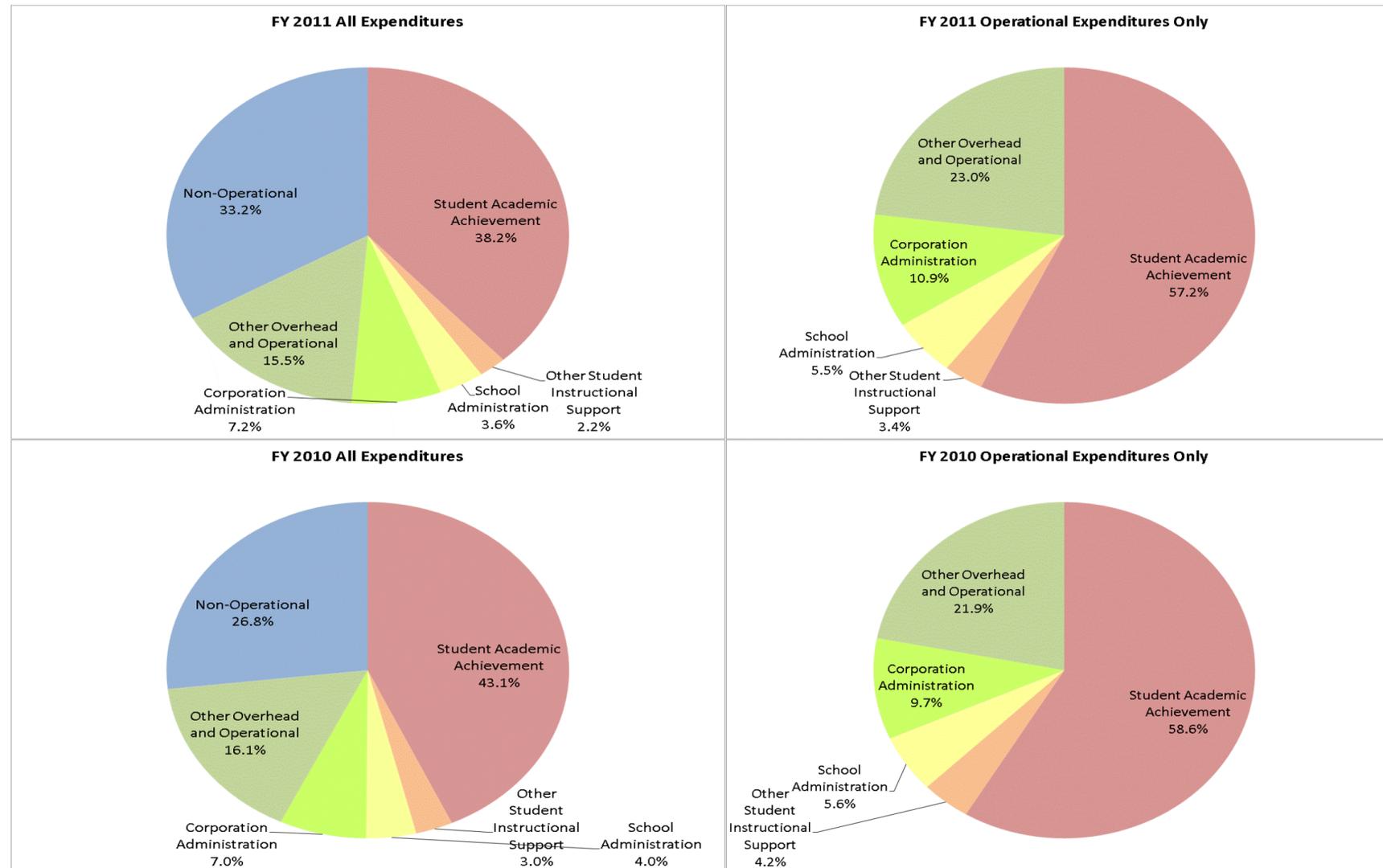


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
School Town of Highland (4720)

School Town of Highland (4720)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$13,281,065	51.8%	\$16,422,945	53.2%	\$15,476,221	43.1%	\$14,025,444	38.2%
Student Instructional Support	\$2,050,999	8.0%	\$2,298,813	7.4%	\$2,508,779	7.0%	\$2,144,400	5.8%
Overhead and Operational	\$5,977,508	23.3%	\$7,246,128	23.5%	\$8,283,752	23.1%	\$8,333,806	22.7%
Nonoperational	\$4,352,022	17.0%	\$4,923,059	15.9%	\$9,611,761	26.8%	\$12,182,465	33.2%
Grand Total	\$25,661,594		\$30,890,944		\$35,880,514		\$36,686,115	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2001	FY 2006	FY 2010	FY 2011
	59.7%	60.6%	50.1%	44.1%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
School Town of Highland (4720)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten		\$65,182	\$193,488	\$215,658		231%	11%
	11100 Regular Programs; Elementary	\$3,389,362	\$3,674,404	\$5,945,511	\$5,380,623	59%	46%	-10%
	11200 Regular Programs; Middle/Junior High	\$1,245,844	\$1,144,256	\$1,708,728	\$1,837,310	47%	61%	8%
	11300 Regular Programs; High School	\$2,946,996	\$2,871,653	\$4,524,936	\$4,087,763	39%	42%	-10%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs		\$3,514	\$125,410	\$77,713		> 500%	-38%
	11520 Vocational Education; Area School Participation	\$145,583				-100%		
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School				\$87,861			
	11630 Regular Programs; Alternative Education Programs; High School				\$97,888			
	12110 Gifted And Talented; Gifted and Talented	\$17,522	\$19,454			-100%	-100%	
	12150 Gifted And Talented; High Ability Student Programs			\$42,081	\$36,705			-13%
	12350 Physical Impairment; Homebound	\$2,800	\$3,588	\$19,882	\$13,310	375%	271%	-33%
	12710 Equal Opportunity At Risk	\$8,545				-100%		
	12900 Other Special Programs	\$2,820	\$18,378	\$176,587	\$70,906	> 500%	286%	-60%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$13,959				-100%		
	14100 Summer School Programs; Elementary	\$46,880	\$23,814	\$28,161	\$2,668	-94%	-89%	-91%
	14200 Summer School Programs; Middle/Junior High School	\$4,079	\$6,159			-100%	-100%	
	14300 Summer School Programs; High School	\$30,863	\$36,051	\$58,029	\$62,700	103%	74%	8%
	15100 Enrichment Programs; Non-Credit	\$445				-100%		
	16100 Remediation Testing	\$40,824	\$60,420	\$64,129	\$55,834	37%	-8%	-13%
	16200 Preventive Remediation	\$42,006	\$5,317		\$10,977	-74%	106%	
	17100 Payments to Other Governmental Units Within State; Transfer Tuition			\$12,269	\$11,797			-4%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)			\$119,600	\$130,400			9%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$1,019,500	\$929,466			-100%	-100%	
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements			\$901,475	\$896,219			-1%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other		\$12,390				-100%	
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other			\$31,000	\$15,000			-52%
	17900 Payments to Other Governmental Units Within State; Other			\$9,408	\$1,211			-87%
	22110 Improvement of Instruction; Service Area Direction	\$160,673	\$135,661	\$177,799	\$141,020	-12%	4%	-21%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$126,659	\$42,150	\$36,662	\$23,572	-81%	-44%	-36%
	22130 Improvement of Instruction; Instructional Staff Training	\$22,463	\$36,291	\$52,180	\$21,544	-4%	-41%	-59%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$9,750		\$29,347	\$10,421	7%		-64%
	22220 Library/Media Services; School Library	\$217,488	\$197,333	\$342,946	\$313,858	44%	59%	-8%
	22230 Library/Media Services; Audiovisual	\$27,443	\$19,980	\$24,886	\$6,991	-75%	-65%	-72%
	22240 Library/Media Services; Educational Television	\$1,124				-100%		
	22250 Library/Media Services; Computer Assisted Instruction Services	\$19,613	\$20,504	\$76,182	\$37,602	92%	83%	-51%
	22290 Library/Media Services; Other Educational Media Services	\$3,408				-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration			\$100,570	\$106,858			6%
	22320 Instruction, Related Technology; Student Learning Centers			\$216,256	\$85,026			-61%
	22360 Instruction, Related Technology; Network Support	\$74,642	\$358,758		\$6,293	-92%	-98%	
	22370 Instruction, Related Technology; Hardware Maintenance and Support			\$112,444	\$68,229			-39%
	22900 Other Support Service, Instructional Staff			\$245	\$1,641			> 500%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$167,701	\$415,223	\$346,010	\$109,849	-34%	-74%	-68%
	26497 2007 Account Code - Teachers Retirement Fund	\$458,121	\$590,150					
	60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only		\$17,810				-100%	
Student Academic Achievement Total		\$10,247,113	\$10,707,906	\$15,476,221	\$14,025,444	37%	31%	-9%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services			\$45,706	\$3,084			-93%
	21210 Guidance Services; Service Area Direction	\$58,916				-100%		
	21220 Guidance Services; Counseling Services	\$362,408	\$375,263	\$672,979	\$520,887	44%	39%	-23%
	21230 Guidance Services; Appraisal Services			\$11,111	\$331			-97%
	21320 Health Services; Medical Services	\$13,502	\$5,000	\$19,857	\$6,971	-48%	39%	-65%
	21340 Health Services; Nurse Services	\$95,417	\$104,317	\$178,842	\$178,209	87%	71%	0%
	21910 Other Support Services, Students; Service Area Direction		\$80,000	\$112,000	\$102,012		28%	-9%
	21990 Other Support Services, Students; Other Student Services			\$31,369	\$1,751			-94%
	24100 Office of The Principal	\$1,011,354	\$1,033,209	\$1,436,917	\$1,331,155	32%	29%	-7%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
School Town of Highland (4720)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Instructional Support Total		\$1,541,597	\$1,597,789	\$2,508,779	\$2,144,400	39%	34%	-15%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$15,776	\$23,886	\$26,375	\$22,493	43%	-6%	-15%
	23150 Board of Education; Legal Services	\$38,203	\$68,814	\$37,749	\$27,372	-28%	-60%	-27%
	23160 Board of Education; Promotion Expenses	\$4,375	\$2,435	\$3,531	\$937	-79%	-62%	-73%
	23190 Board of Education; Other Governing Body Services	\$11,835	\$16,413	\$16,241	\$11,257	-5%	-31%	-31%
	23210 Executive Administration; Office of The Superintendent	\$289,748	\$231,178	\$337,190	\$361,218	25%	56%	7%
	23220 Executive Administration; Community Relations	\$14,234	\$1,777	\$1,937	\$3,452	-76%	94%	78%
	23290 Executive Administration; Other Executive Administration Services	\$48,525	\$29,924	\$8,763	\$4,669	-90%	-84%	-47%
	25110 Fiscal Services; Office of The Business Manager	\$51,492	\$51,409	\$76,885	\$58,050	13%	13%	-24%
	25120 Fiscal Services; Service Area Direction		\$106,845				-100%	
	25140 Fiscal Services; Receiving and Disbursing Funds	\$28,788				-100%		
	25150 Fiscal Services; Payroll Services	\$37,953				-100%		
	25160 Fiscal Services; Financial Accounting	\$26,734		\$143,171	\$149,498	459%		4%
	25191 Other Fiscal Services; Refund of Revenue		\$275	\$35,750	\$16,707		> 500%	-53%
	25193 Other Fiscal Services; Printed Forms	\$4,771				-100%		
	25195 Other Fiscal Services; Bank Account Service Charge			\$1,428	\$6,966			388%
	25199 Other Fiscal Services; Other			\$56,664	\$63,930			13%
	25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction			\$495				-100%
	25300 Printing, Publishing, and Duplicating Services	\$26,043	\$17,971	\$8,150	\$4,897	-81%	-73%	-40%
	25710 Personnel Services; Supervision of Personnel Services			\$131,982	\$115,145			-13%
	25730 Personnel Services; Personnel Services			\$48,222	\$3,568			-93%
	25750 Personnel Services; Health Services	\$12,085	\$762	\$1,500	\$1,500	-88%	97%	0%
	25790 Personnel Services; Other Professional Services			\$1,434,165	\$1,628,935			14%
	25850 Administrative Technology Services; Network Support			\$52,872	\$88,088			67%
	25860 Administrative Technology Services; Hardware Maintenance And Support			\$70,054	\$59,721			-15%
	25890 Other Technology Services	\$11,312	\$12,633	\$21,239	\$18,903	67%	50%	-11%
	25950 Other Assessments			\$2,117	\$2,535			20%
	25990 Other Support Services, Central	\$6,000				-100%		
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$19,613	\$63,542	\$118,313	\$121,392	> 500%	91%	3%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,429,166	\$2,593,221	\$2,263,517	\$2,737,563	13%	6%	21%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$14,374	\$4,598	\$5,193	\$3,384	-76%	-26%	-35%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$234,305	\$143,655	\$150,541	\$118,446	-49%	-18%	-21%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$740	\$638					
	26499 2007 Account Code - Other		\$379,169					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$6,703				-100%		
	26600 Operation and Maintenance of Plant Services; Security Services		\$28,382	\$78,812	\$43,714		54%	-45%
	26700 Operation and Maintenance of Plant Services; Insurance	\$79,452	\$138,783	\$95,259	\$114,927	45%	-17%	21%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pl	\$20,193		\$949,275	\$390,121	> 500%		-59%
	27010 Student Transportation; Service Area Direction	\$112,610	\$101,560	\$110,667	\$113,958	1%	12%	3%
	27100 Student Transportation; Vehicle Operation	\$275,679	\$343,610	\$465,970	\$463,208	68%	35%	-1%
	27200 Student Transportation; Monitoring Services	\$21,309	\$23,677	\$54,949	\$49,204	131%	108%	-10%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$194,881	\$194,827	\$277,226	\$328,707	69%	69%	19%
	27400 Student Transportation; Purchase of School Buses	\$141,391	\$152,850			-100%	-100%	
	27500 Student Transportation; Insurance on Buses		\$53,618	\$22,825	\$14,840		-72%	-35%
	27700 Student Transportation; Contracted Transportation Services	\$25,375				-100%		
	27900 Student Transportation; Other Student Transportation Services	\$25,308	\$27,424	\$36,266	\$31,100	23%	13%	-14%
	27910 Student Transportation; Bus Driver Training			\$699				-100%
	31100 Food Services Operations; Service Area Direction			\$80,569	\$76,711			-5%
	31200 Food Services Operations; Food Preparation and Dispensing	\$580,227	\$661,644	\$366,370	\$368,972	-36%	-44%	1%
	31300 Food Services Operations; Food Delivery		\$610	\$1,735	\$1,784		192%	3%
	31400 Food Services Operations; Food Purchases	\$328,344	\$440,165	\$560,489	\$549,991	68%	25%	-2%
	31900 Other Food Services	\$34,878	\$77,771	\$128,597	\$155,944	347%	101%	21%
Overhead and Operational Total		\$5,172,422	\$5,994,066	\$8,283,752	\$8,333,806	61%	39%	1%
Nonoperational								
	33200 Community Recreation	\$4,248	\$4,957	\$7,529	\$5,462	29%	10%	-27%
	33400 Athletic Coaches	\$293,126	\$345,792	\$446,466	\$380,283	30%	10%	-15%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
School Town of Highland (4720)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	33500 Welfare Activities Services			\$7,921	\$1,608			-80%
	33910 High School Band Uniforms	\$21,990				-100%		
	33930 Latch Key Kid Program	\$91,401	\$119,243	\$144,690	\$123,517	35%	4%	-15%
	33990 Other Community Services; Other	\$246				-100%		
	43000 Facilities Acquisition and Construction; Professional Services	\$31,581	\$5,382	\$267,177	\$206,023	> 500%	> 500%	-23%
	45100 Building Acquisition, Construction and Improvements	\$434,871	\$419,068	\$2,998,279	\$4,081,159	> 500%	> 500%	36%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts			\$243,638	\$243,638			0%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities		\$2,282	\$3,113	\$39,515		> 500%	> 500%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$283,667	\$444,668	\$986,106	\$668,800	136%	50%	-32%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$57	\$244,423		\$5,890	> 500%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$403,894	\$42,854	\$22,190	\$1,652,315	309%	> 500%	> 500%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$51,130	\$31,374	\$39,517	\$68,037	33%	117%	72%
	51100 Debt Services; Principal on Debt; Bonds	\$540,000	\$226,710	\$520,000	\$1,030,000	91%	354%	98%
	52100 Debt Services; Interest on Debt; Bonds	\$1,746,340	\$198,788	\$161,193	\$191,575	-89%	-4%	19%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$139,560	\$233,613	\$226,172	\$37,009	-73%	-84%	-84%
	53100 Debt Services; Lease Rental; Buildings ; Principal		\$2,166,000	\$1,712,500	\$1,772,500		-18%	4%
	53150 Debt Services; Lease Rental; Buildings ; Interest			\$1,595,500	\$1,532,500			-4%
	54200 Common School Fund; Principal	\$191,349	\$224,817	\$218,277	\$137,167	-28%	-39%	-37%
	54250 Common School Fund; Interest			\$11,491	\$5,465			-52%
Nonoperational Total		\$4,233,460	\$4,709,970	\$9,611,761	\$12,182,465	188%	159%	27%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$263,556	\$211,510					
	26492 2007 Account Code - Social Security	\$969,660	\$951,972					
	26493 2007 Account Code - Workmen's Compensation	\$11,318	\$17,022					
	26494 2007 Account Code - Group Insurance	\$2,967,187	\$4,845,320					
	26496 2007 Account Code - Unemployment Compensation	\$49	\$5,379					
	26498 2007 Account Code - Severance / Early Retirement Pay	\$255,232	\$1,850,011					
Prorated By Fund Total		\$4,467,003	\$7,881,214					